

3 adding after the word "title" in line seven (7) thereof the following,  
 4 after changing the period following the word "title" to a comma:  
 5 "except warehousemen as defined in section 3138-a58, supplement to  
 6 the code, 1913, and section 58, chapter 160 of the acts of the thirty-  
 7 second general assembly."

1 **SEC. 3. Warehousemen.** That section thirteen hundred eighteen  
 2 (1318) of the code, (C. C. 4499) be amended by adding thereto at  
 3 the end thereof the following: "Provided that every warehouseman  
 4 as herein specified shall file with the assessor of the township or  
 5 municipality wherein his warehouse is situated a written statement  
 6 showing all property in his possession belonging to another subject  
 7 to taxation, and the name and address of the person, firm, corporation  
 8 or estate to which it belongs; and in the event said warehouseman  
 9 fails to furnish such statement to said assessor upon request, then  
 10 all property in the possession of the warehouseman belonging to  
 11 another subject to taxation, shall be deemed to be owned by the  
 12 warehouseman for the purposes of taxation, and he shall be liable  
 13 for taxes thereon."

Approved April 20, A. D. 1923.

## CHAPTER 148

### TAXATION

S. F. 389

AN ACT to amend section 1373 of the supplement of the code of Iowa, 1913, (C. C. 4602), relating to complaint to board of review and appeal.

*Be it enacted by the General Assembly of the State of Iowa:*

1 **SECTION 1. Complaint by member of board of review.** Amend  
 2 section 1373 supplement of the code of Iowa, 1913, (C. C. 4602), by  
 3 striking out the comma (,) between the word "section" and the word  
 4 "shall" in line seven (7) of said section, and inserting in lieu thereof  
 5 a semi-colon (;), and following said semi-colon the following: "and  
 6 any member of the board of review aggrieved by any action of the  
 7 board of review of which he was, at the time complained of, a mem-  
 8 ber,".

Approved March 22, A. D. 1923.